



January 13, 2015

DEPT. COMM. NO. 57

The Honorable Joseph M. Souki
Speaker of the House of Representatives
State Capitol, Room 431
Honolulu, Hawaii 96813

Dear Mr. Speaker:

As directed by the State Constitution in Article VII, Section 10, and as authorized by Chapter 23, Hawai'i Revised Statutes, the Office of the Auditor has employed the services of independent certified public accountants to conduct financial audits for certain state departments and divisions. For your information and consideration, the Office of the Auditor transmits to you the FY2014 financial statement audit reports for:

- **State of Hawai'i Annual Comprehensive Financial Report (CAFR),**
- **Department of Hawaiian Home Lands, and**
- **Hawai'i Community Development Authority.**

The reports may also be downloaded or viewed electronically at <http://auditor.hawaii.gov/>.

Sincerely,

Jan K. Yamane
Acting State Auditor

Enclosures